

Senate Bill No. 203

CHAPTER 682

An act to add Chapter 2.995 (commencing with Section 7286.90) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor October 7, 2005. Filed with
Secretary of State October 7, 2005.]

LEGISLATIVE COUNSEL'S DIGEST

SB 203, Simitian. Transactions and use taxes: County of San Mateo: parks and recreation.

The Transactions and Use Tax Law authorizes counties to levy transactions and use taxes as special taxes in accordance with the procedures and requirements set forth in that law.

This bill would authorize the County of San Mateo to impose a transactions and use tax for specified park and recreation purposes if certain conditions, including $\frac{2}{3}$ voter approval, are met. This bill would also specify that, if the special tax authorized by the bill is imposed, the imposition would be in lieu of a specified transactions and use tax that the county would otherwise be authorized to impose as a special tax.

This bill makes legislative findings and declarations as to the necessity of a special statute.

The people of the State of California do enact as follows:

SECTION 1. Chapter 2.995 (commencing with Section 7286.90) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 2.995. SAN MATEO COUNTY TRANSACTIONS AND USE TAX FOR PARKS AND RECREATION PURPOSES

7286.90. (a) In addition to the tax levied pursuant to Part 1.5 (commencing with Section 7200) and any other tax authorized by this part, the Board of Supervisors of the County of San Mateo may impose a transactions and use tax in lieu of, and not in addition to, a tax imposed under Section 7285.5 for the purposes described in paragraph (4), by the adoption of an ordinance in accordance with this part if all of the following conditions are met:

(1) The ordinance imposing the tax is approved by a two-thirds vote of all members of the board of supervisors and is subsequently submitted to and approved by the voters of the county by a two-thirds vote of those voters voting on the ordinance in accordance with Article 3.7

(commencing with Section 53720) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code.

(2) The ordinance includes an expenditure plan describing the purposes for which the revenues from the tax may be expended, consistent with the purposes described in paragraph (4). The plan may provide for distribution of revenues to cities and special districts within the county for implementation of the plan.

(3) The tax is imposed at a rate of 0.125 or 0.25 percent for a specified period of time.

(4) The revenues collected from the tax are used only for park and recreation acquisition, improvements, maintenance, programs, and operations within the incorporated and unincorporated areas of the county.

(5) The transactions and use tax conforms to Part 1.6 (commencing with Section 7251).

(b) Notwithstanding paragraph (3) of subdivision (a), the Board of Supervisors of the County of San Mateo may impose a transactions and use tax in any succeeding period if all of the conditions specified in subdivision (a) are met for that succeeding period.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique fiscal pressures being experienced by the County of San Mateo in providing essential park and recreation services.